

# Required information

## P6-7 (Algo) (Supplement) Recording Sales, Returns, and Bad Debts

[The following information applies to the questions displayed below.]

The following data were selected from the records of Sykes Company for the year ended December 31, Current Year.

Balances January 1, Current Year	
Accounts receivable (various customers)	\$117,000
Allowance for doubtful accounts	7,000

In the following order, except for cash sales, the company sold merchandise and made collections on credit terms 3/10, n/30 (assume a unit sales price of \$600 in all transactions). Transactions during current year:

- Sold merchandise for cash, \$258,000.
- Sold merchandise to R. Smith; invoice price, \$11,000.
- Sold merchandise to K. Miller; invoice price, \$24,000.
- Two days after purchase date, R. Smith returned one of the units purchased in (b) and received account credit.
- Sold merchandise to B. Sellers; invoice price, \$23,000.
- R. Smith paid his account in full within the discount period.
- Collected \$94,000 cash from customer sales on credit in prior year, all within the discount periods.
- K. Miller paid the invoice in (c) within the discount period.
- Sold merchandise to R. Roy; invoice price, \$23,500.
- Three days after paying the account in full, K. Miller returned seven defective units and received a cash refund.
- After the discount period, collected \$6,000 cash on an account receivable on sales in a prior year.
- Wrote off a prior year account of \$2,000 after deciding that the amount would never be collected.
- The estimated bad debt rate used by the company was 3.5 percent of credit sales net of returns.

### P6-7 Part 1

#### Required:

1. Prepare the journal entries for these transactions, including the write-off of the uncollectible account and the adjusting entry for estimated bad debts. Do not record cost of goods sold.

Note: If no entry is required for a transaction/event, select "No journal entry required" in the first account field. Round your final answers to nearest whole dollar amount.

#### View transaction list

#### Journal entry worksheet

< 1 ..... 6 7 8 9 10 11 12 13 >

Collected \$94,000 cash from customer sales on credit in prior year, all within the discount periods.

Note: Enter debits before credits.

Transaction	General Journal	Debit	Credit
g	Cash	94,000	
	Sales discounts		
	Accounts receivable (prior year)		

Record entry

Clear entry

View general journal

#### Journal entry worksheet

< 1 ..... 6 7 8 9 10 11 12 13 >

The estimated bad debt rate used by the company was 3.5 percent of credit sales net of returns.

Note: Enter debits before credits.

Transaction	General Journal	Debit	Credit
m.	Bad debt expense		
	Allowance for doubtful accounts		

Record entry

Clear entry

View general journal

# Recording And Evaluating Cost Revenues P6

**Bervard Nichols**



## **Recording And Evaluating Cost Revenues P6:**

Recording and Evaluating Cost Revenues Aat,At Staff,2003-06-01      Recording and Evaluating Cost Revenues At Staff,2003-07-01      **Accounting** Paul D. Kimmel,Jerry J. Weygandt,Donald E. Kieso,2009 Offering a unique approach in the field this book presents the principles of accounting from a corporate perspective This provides readers with a real world understanding of the concepts      **Accounting Principles, Volume 1** Jerry J. Weygandt,Donald E. Kieso,Paul D. Kimmel,Barbara Trenholm,Valerie Warren,Lori Novak,Jill E. Mitchell,2024-11-07 Accounting Principles 10th Canadian Edition empowers students to succeed by providing a clear overview of fundamental financial and managerial accounting concepts with a focus on learning the accounting cycle from the sole proprietor perspective With distinct pedagogical scaffolding of concepts and integrated practice throughout the text Accounting Principles is dedicated to teaching students not just the how of accounting but also the why To develop a deeper understanding of course concepts students work through high quality assessments at varying levels helping them learn more efficiently while simultaneously building confidence in their problem solving skills There are also a variety of hands on activities and resources designed to bridge the gap between the classroom and real world including running cases Analytics in Action problems Data Analytics Insight features and Excel templates With Accounting Principles students will build a strong foundation of introductory accounting concepts along with a decision making skillset that they can carry with them into their future careers      The British National Bibliography Arthur James Wells,2009      Pittsburgh Business Review Bervard Nichols,1961      Financial Accounting Walter T. Harrison,Charles T. Horngren,2004 Key Benefit Emphasizing decision making and utilizing real business examples this introduction to financial accounting covers basic procedures and concepts Its clear concise presentation effectively prepares the reader to understand prepare all four types of financial statements Key Topics This book covers the full range of topics in financial accounting financial statements processing information accrual accounting internal control and cash short term investments and receivables inventory plant assets current and long term liabilities stockholders equity long term investments and international operations using the income statement and statement of stockholders equity the statement of cash flows and financial statement analysis Market For accountants and employees in accounting departments      Federal Statistical Data Bases William R. Evinger,1988      Intermediate Accounting Paul Danos,Eugene A. Imhoff,1983      **Record of the Batasan** Philippines. Batasang Pambansa,1984      **Final Supplemental Environmental Impact Statement for the Amendment of the Land and Resource Management Plan, San Juan National Forest** ,1992      **San Juan National Forest (N.F.), Land and Resource(s) Management Plan (LRMP)** ,1983      Grand Mesa National Forest (N.F.)/Uncompahgre National Forest (N.F.)/Gunnison National Forest (N.F.), Stevens Gulch Road and Related Timber Sales ,1986      Draft Supplemental Environmental Impact Statement for the Proposed Amendment of the Land and Resource Management Plan, Grand Mesa, Uncompahgre, and Gunnison National Forests United States.

Forest Service,1989      F & S Index United States Annual ,2007      *Study Guide to Accompany Financial Accounting* Jim Seethram,Michael Gibbins,2001      *Estimating Economic Values for Nature* Vincent Kerry Smith,1996-06 *Estimating Economic Values for Nature* presents in one volume a collection of V Kerry Smith s papers prepared over 25 years dealing with the theory and practice of non market valuation for environmental resources Taken together the papers explore the conceptual basis the implementation process and empirical performance of all available methods of measuring economic values for the services of nature and how these values are constructed from people s choices The issues discussed in this volume include travel cost recreation demand averting behaviour household production hedonic property value hedonic wage and contingent valuation methods These essays describe what has been learned from past benefit analysis using meta analysis as well as the issues at the frontier of current research in the area This important volume will be welcomed by environmental and public economists as well as practitioners of cost benefit analysis as an authoritative and comprehensive discussion of non market valuation      *Draft Supplemental Environmental Impact Statement for the Proposed Amendment of the Land and Resource Management Plan, San Juan National Forest* ,1989      **Health planning reports subject index** United States. Health Resources Administration,1979      *Intermediate Accounting, Solving Intermediate Accounting Problems Using Lotus 1-2-3 and Excel for Windows* Donald E. Kieso,Jerry J. Weygandt,Terry D. Warfield,2003-06-10 This bestseller has powered the careers of countless professionals This update to the 11th edition builds on the book s reputation for comprehensiveness accuracy and currency incorporating all the recent changes to the accounting literature It integrates numerous examples from real corporations throughout the chapters to help readers understand the application of accounting principles and techniques in practice They ll also find problems that are modeled on the AICPA Simulations a new question format designed for the computerized uniform CPA Exam These problems prepare readers for the exam testing their ability to read digest research and respond to both a numeric problem and a short answer essay This edition does NOT include the Problem Solving Survival Guide

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## **Table of Contents Recording And Evaluating Cost Revenues P6**

1. Understanding the eBook Recording And Evaluating Cost Revenues P6
  - The Rise of Digital Reading Recording And Evaluating Cost Revenues P6
  - Advantages of eBooks Over Traditional Books
2. Identifying Recording And Evaluating Cost Revenues P6
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Recording And Evaluating Cost Revenues P6
  - User-Friendly Interface
4. Exploring eBook Recommendations from Recording And Evaluating Cost Revenues P6
  - Personalized Recommendations
  - Recording And Evaluating Cost Revenues P6 User Reviews and Ratings
  - Recording And Evaluating Cost Revenues P6 and Bestseller Lists
5. Accessing Recording And Evaluating Cost Revenues P6 Free and Paid eBooks
  - Recording And Evaluating Cost Revenues P6 Public Domain eBooks
  - Recording And Evaluating Cost Revenues P6 eBook Subscription Services
  - Recording And Evaluating Cost Revenues P6 Budget-Friendly Options
6. Navigating Recording And Evaluating Cost Revenues P6 eBook Formats

- ePub, PDF, MOBI, and More
  - Recording And Evaluating Cost Revenues P6 Compatibility with Devices
  - Recording And Evaluating Cost Revenues P6 Enhanced eBook Features
7. Enhancing Your Reading Experience
    - Adjustable Fonts and Text Sizes of Recording And Evaluating Cost Revenues P6
    - Highlighting and Note-Taking Recording And Evaluating Cost Revenues P6
    - Interactive Elements Recording And Evaluating Cost Revenues P6
  8. Staying Engaged with Recording And Evaluating Cost Revenues P6
    - Joining Online Reading Communities
    - Participating in Virtual Book Clubs
    - Following Authors and Publishers Recording And Evaluating Cost Revenues P6
  9. Balancing eBooks and Physical Books Recording And Evaluating Cost Revenues P6
    - Benefits of a Digital Library
    - Creating a Diverse Reading Collection Recording And Evaluating Cost Revenues P6
  10. Overcoming Reading Challenges
    - Dealing with Digital Eye Strain
    - Minimizing Distractions
    - Managing Screen Time
  11. Cultivating a Reading Routine Recording And Evaluating Cost Revenues P6
    - Setting Reading Goals Recording And Evaluating Cost Revenues P6
    - Carving Out Dedicated Reading Time
  12. Sourcing Reliable Information of Recording And Evaluating Cost Revenues P6
    - Fact-Checking eBook Content of Recording And Evaluating Cost Revenues P6
    - Distinguishing Credible Sources
  13. Promoting Lifelong Learning
    - Utilizing eBooks for Skill Development
    - Exploring Educational eBooks
  14. Embracing eBook Trends
    - Integration of Multimedia Elements
    - Interactive and Gamified eBooks

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